
MEASURE T

TAHOE CITY CEMETERY DISTRICT SPECIAL TAX

Shall Tahoe City Cemetery District be allowed to impose a Special Tax on all taxable real property within the District to provide a source of funds for the completion and construction of capital improvement projects and related facilities of the District cemetery, Trails End Cemetery, Tahoe City, California?

YES ____ NO ____

IMPARTIAL ANALYSIS BY PLACER COUNTY COUNSEL

The Tahoe City Cemetery District proposes to impose a special tax to provide sufficient revenues for installation and construction of capital improvements in the "Trails End Cemetery" in Tahoe City. (Resolution No. 04-01)

The District is proposing to tax all taxable real property in the district \$.0125 per \$100.00 of assessed value.

The District proposes that this tax would remain unchanged until June 1, 2007, and thereafter may be adjusted annually, at the discretion of the Board of Trustees of the District for the ensuing fiscal year, using a designated Consumer Price Index published by the federal government.

This increased special tax would be an annual tax upon parcels of property commencing with the 2005-2006

tax year. The special tax would be collected in the same manner as the County collects property ad valorem taxes.

A "YES" vote is a vote in favor of the Tahoe City Cemetery District special tax.

A "NO" vote is a vote against imposing the Tahoe City Cemetery District special tax.

Measure T must receive approval by two-thirds (2/3) of the votes cast by the voters voting upon the measure to be considered approved by the voters.

Anthony J. La Bouff
County Counsel

By: Sabrina M. Thompson
Deputy County Counsel

ARGUMENT IN FAVOR OF MEASURE T

The Trail's End Cemetery (administered by the Tahoe City Cemetery District), built in the early 1900's and located behind the Tahoe City Golf Course, is truly one of the area's historical treasures that will soon deteriorate if improvements, some mandated by local government authority, are not implemented.

We strongly recommend that the District impose a special tax that would provide additional funding of 1.2 cents per \$100 of assessed property value. Voters in the Tahoe City Cemetery District currently pay .00825 cents per \$100 of assessed property value, with the monies distributed through the Placer County General Fund to the District. These funds are subject to change each year.

This special 1.2 cent tax (per \$100 of assessed value) will be directly funded to the Tahoe City Cemetery District to finance the installation and modification of drainage and erosion controls (per TRPA), as well as

remodel the existing chapel structure as outlined in the District's Master Plan. The estimated cost for all necessary improvements is approximately \$320,000. The District hopes to reduce the special tax after 10 years to an appropriate amount to maintain additional maintenance/landscaping requirements.

The Tahoe City Cemetery District includes Tahoe City,Tahoma (to the Placer County line), Alpine Meadows, Squaw Valley, and Carnelian Bay to Flick Point. All residents living in the District are entitled to purchase a burial plot at Trail's End Cemetery for a reasonable charge.

Randal G. Pomin
Roger Kahn
Walt Kass
Cindy Gustafson
Gail Scoville

<p>NO ARGUMENT AGAINST MEASURE T WAS SUBMITTED</p>

RESOLUTION NO. 04-01

**ESTABLISHING A SPECIAL TAX TO FINANCE
CONSTRUCTION AND INSTALLATION OF CAPITAL
IMPROVEMENT PROJECTS AND FACILITIES TO
THE DISTRICT CEMETERY**

BE IT RESOLVED by the Board of Trustees of the Tahoe City Cemetery District (hereinafter referred to as the "District") as follows:

Section 1. AUTHORIZATION: This Resolution and the special tax authorized herein is adopted pursuant to the provisions set forth in California Health and Safety Code Section 9081 which, among other things, authorizes the use of Voter-Approved Special Taxes pursuant to Government Code Section 50075. This District is a "local agency" and "special district" as defined in Government Code Section 50075.5.

Section 2. DETERMINATION OF NECESSITY FOR FINANCING: The current revenue available to the District is inadequate to provide a source of financing for the installation and construction of needed capital improvement construction projects and related facilities at the District cemetery, "Trails End Cemetery", Tahoe City, California, including without limitation installation, construction and modifications to existing chapel facilities; installation of extension to chapel facilities to accommodate storage of cremains; installation and modification of facilities for drainage and erosion control measures as mandated by governmental authority. Finances of the District are inadequate to meet the cost of such installations and constructions and pursuant to Health and Safety Code Section 9080 "Alternative Revenues" the cemetery District is authorized to raise funds for projects and facilities and including authorization to raise revenues therefore by special taxes pursuant to Health and Safety Code Section 9081. Installation and construction of the capital project facilities referred to are necessary and beneficial to the District and the constituency and taxpayers thereof.

Section 3. PURPOSE OF SPECIAL TAX: The purpose for which this special tax is levied is to establish a source of funds and financing to proceed with the installation and construction of the capital improvements, projects and facilities outlined above the same being deemed beneficial on a District-wide basis.

Section 4. LIMITATION ON EXPENDING SPECIAL TAX PROCEEDS: Funds collected by way of this special tax subject to voter approval shall be expended only for the purposes of financing the installation and construction of the capital works, projects and improvements referred to above.

The provisions set forth and referred to as "Accountability Measures" the subject of California Government Code Section 50075.1 shall be applicable to the special tax measure and the proceeds thereof as to voter approval and shall include, among other things, that the proceeds shall be applied only to the specific purposes identified above; creation of an account into which proceeds shall be deposited and without limitation an annual report required pursuant to Government Code Section 50075.3.

Section 5. DEFINITIONS: As used in this Resolution the following words or phrases shall be construed as follows:

- (1) "Board" shall mean the Board of Trustees of Tahoe City Cemetery District;
- (2) "Special Tax" shall mean the special tax authorized and imposed pursuant to this Resolution;
- (3) "District" shall mean the Tahoe City Cemetery District;
- (4) "Parcel of Real Property" shall mean a separate parcel of real property, improved or unimproved, and having a separate assessor's parcel number as shown by the local secured tax rolls of the County of Placer, or an assessment of a classified structural property on the unsecured tax rolls of the County of Placer, or an assessment made by the State Board of Equalization;

Section 6. LEVY: The special tax imposed as an advalorem property tax on all taxable real property in the District is for the purpose of providing finances to fund the construction and installation of various capital improvement projects and facilities to the District's cemetery premises, "Trails End Cemetery", Tahoe City, California.

Section 7. SPECIAL TAX RATE: The rate and method for imposition and collection of special tax authorized pursuant to this Resolution shall be as follows:

<p>MEASURE T RESOLUTION CONTINUED ON NEXT PAGE</p>

**MEASURE T RESOLUTION
CONTINUED**

<u>Description</u>	<u>Tax rate per \$100 of Assessed Value</u>
Placer County, California: All Placer County tax code areas now existing within the exterior boundaries of Tahoe City Cemetery District	\$.0125

Section 8. PURPOSE: The purpose of the tax levy set forth above shall be to provide funds for financing of installation and construction of the capital improvement projects and related facilities referred to above including without limitation principal and interest payments on loans, payments which may be due under lease purchase agreements or other financing programs in reference to the capital improvement projects referred to above.

Section 9. CONSUMER PRICE INDEX ADJUSTMENT: The tax rate specified in the preceding Section shall remain unchanged until June 1, 2007. After June 1, 2007, commencing with the fiscal year July 1, 2007, the tax rate referred to above may be adjusted annually for the then-ensuing fiscal year to reflect the Consumer Price Index prepared by the United States Department of Labor, Bureau of Labor Statistics, using the weighted average of Consumer Price Indexes (all Urban Consumers) for the State of California (San Francisco, Oakland, San Jose), with the base year being June 1, 2006.

The Board of Trustees shall be responsible for making the necessary computations each year prior to June 15th and advising the Placer County Auditor-Controller accordingly what the amount of the change would be for the tax rate referred to if any, as a result of the foregoing computation. In the event the Bureau of Labor Statistics should cease to publish the index figure, then any similar index by any other branch or department of the United States Government shall be used in its place.

Section 10. SPECIAL TAX LIMITATION: The special tax established by this Resolution shall not be imposed upon federal, state or local agency owned real property.

Section 11. COLLECTION/COMPUTATIONS: The county shall collect the special tax adopted herein, if approved by popular vote, beginning with the 2005/2006 fiscal year in the same manner and subject to the same penalty as other charges and taxes fixed and collected by the county. The special tax shall remain in effect ad infinitum, or until the law no longer allows, or until such

time as the Board of Trustees of the District rescind this special tax.

Records of the Assessor of Placer County as of June 15th of each year shall be used to determine for the next fiscal year the assessed valuation of all taxable real property within the District for the purpose of imposition and determination of tax rate and amounts pursuant to this Resolution.

Section 12. CORRECTIONS, CANCELLATIONS AND REFUNDS: The Board of Trustees may order the special tax levied herein on any particular parcel of real property to be corrected, canceled or refunded in order to effect the provisions of this Resolution.

Section 13. ELECTION: An election is hereby called and ordered for the purpose of submitting to the qualified voters within the District the following measure:

“Shall Tahoe City Cemetery District be allowed to impose a Special Tax on all taxable real property within the District to provide a source of funds for the completion and construction of capital improvement projects and related facilities of the District cemetery, Trails End Cemetery, Tahoe City, California?”

Section 14. SEVERABILITY: In the event that any provision of this Resolution shall at any time be declared invalid by any court of competent jurisdiction, or by governmental regulation or decree, such decision shall not invalidate the entire Resolution, it being the expressed intention of the Board of Trustees that all of the provisions not declared invalid shall remain in full force and effect.

Section 15. ADOPTION: This Resolution shall take effect as of the date of its adoption on June 28, 2004.

THE FOREGOING RESOLUTION WAS PASSED AND ADOPTED by the Board of Trustees of Tahoe City Cemetery District of Tahoe City, Placer County, California, on this 28th day of June, 2004, at a meeting of said Board of Trustees duly called and held in the district on said day and by the following vote:

AYES: Tippin, O'Brien, Scoville
NOES: none
ABSENT: Glazer, Rosa

TAHOE CITY CEMETERY DISTRICT
By: Robert B. Scoville
President of the Board of Trustees

ATTEST: Janice Tippin
Secretary